

DEADLINE FOR FILING IS APRIL 30TH

Liberty County Central Appraisal District

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 Liberty, Texas 77575
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**Application for 1-d-1 (Open-Space)
 Agricultural Appraisal**

Year _____

IMPORTANT INFORMATION FOR APPLICANTS

Article 8, Sec 1-d-1, Texas Constitution, and Chapter 23, Subchapter D, Tax Code, provide for appraisal of agricultural land based on the land's ability to produce agricultural products. Land qualifies for 1-d-1 appraisal if it has been used for agriculture in the past and is currently used for agriculture at the same level as typical prudent producers in your area. If you have questions on completing this application or on the information concerning additional taxes and penalties, you may want to consult the State Comptroller's Manual for the Appraisal of Agricultural Land and your appraisal district staff.

You must complete this application and file it no later than April 30 of the year for which application is made. If your application is granted, you do not need to file again in later years unless the chief appraiser requests a new application. You may file a late application up to midnight the day before the appraisal review board approves appraisal records for the year. Approval usually occurs in July. If you do file a late application and your application is approved, you must pay a penalty equal to 10% of the tax savings resulting from agricultural appraisal.

Step 1: Owner's Name and Address	Owner's Name	
	Current Mailing Address	
	City, State, and Zip Code	Telephone (Area Code & Number)
Step 2: Describe the Property	Give the legal description, abstract numbers, field numbers, or plat numbers. You may attach last year's tax statement, notice of appraised value or other correspondence identifying the property.	Account Number
		Number of acres for which application is made

- Last year, were you allowed 1-d-1 appraisal on this property by the chief appraiser of the Liberty County Appraisal District?..... Yes No
- Is the property described above a part of a larger tract of land qualified for 1-d-1 appraisal on January 1 of the previous year and ownership of the tract is different from ownership on January 1 of the previous year?..... Yes No
- Is any part of the property described above managed through a wildlife management property association?..... Yes No
 If **yes**, please attach a written agreement obligating the owner to perform activities necessary to qualify wildlife management land for 1-d-1 appraisal.
- Is any part of the property described above managed in an area designated by the Texas Parks and Wildlife Dept as a habitat for an endangered species, a threatened, species, or a candidate species for listing by Texas Park and Wildlife Dept as a threatened or endangered species?..... Yes No

Step 3: Conversion to Timber Production	1. Did you convert this land to timber production after September 1, 1997?..... <input type="checkbox"/> Yes <input type="checkbox"/> No
	2. Do you wish to have this land continue to be appraised as open-space land agricultural land?..... <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , complete question 1 in Step 4 and all other questions in that step that describe the previous agricultural use of this land.

Step 4: Describe the Property's Use	1. Describe the current and past uses of this property, starting with the current year and working back 5 years or until you have shown 5 out of 7 years of agricultural use.					
	Year	Agricultural Use*	Acres	Year	Agricultural Use*	Acres
	Current			4		
	1			5		
	2			6		
	3			7		
	<p>*Agricultural use includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, planting seed or for the production of fibers; floriculture, viticulture and horticulture; raising or keeping livestock; raising or keeping exotic animals or fowl for the production of human fiber, leather, pelts or other tangible products having commercial value; planting crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure and wildlife management.</p> <p>Wildlife management means actively using land that, at the time the wildlife-management use began, was appraised as qualified open-space land under this subchapter in at least three of the following ways to propagate a sustaining breeding, migrating or wintering population of indigenous wild animals for human use, including food, medicine or recreation: habitat control, erosion control, predator control, providing supplemental supplies of water or of food, providing shelters or making census counts to determine population.</p> <p>Agricultural land use categories include: irrigated cropland, dryland cropland, orchard, improved pastureland, native pastureland and other classes typical in your area.</p>					

Step 4: Describe the Property's Use (continued)	2.(a) If you raise livestock, exotic animals, exotic fowl or manage wildlife on the property, list the livestock or exotics raised or the type of wildlife managed and the number of acres used for this activity. You may attach a list if the space is not sufficient.		
	livestock/exotics/wildlife	acres	2.
	example: cattle	48	3.
	1.		4.
	(b) If you use less than 50 acres for raising livestock, exotics or managing wildlife, how many head (average per year) do you raise?		
	livestock/exotics/wildlife	number	2.
	example: cattle	20	3.
	1.		4.
	3. If you grow crops (including ornamental plants, flowers, or grapevines), list the crops grown and the number of acres devoted to each crop. You may attach a list if the space is not sufficient.		
	crop	acres	2.
	example: wheat	200	3.
	1.		4.
	4. If your land is lying idle because you are participating in a governmental program, please list these programs and the number of acres devoted to each program. You may attach a list if the space is not sufficient.		
	program	acres	2.
	example: CRP	100	3.
1.		4.	
5. Is this property now used for any non-agricultural activities? List all non-agricultural uses and the number of acres devoted to the use. You may attach a list if this space is not sufficient.			
non-agricultural use	acres	2.	
example: homesite	2	3.	
1.		4.	
6. Is this property located within the corporate limits of a city or town?..... <input type="checkbox"/> Yes <input type="checkbox"/> No			
7. (a) Is this property owned by a nonresident alien?..... <input type="checkbox"/> Yes <input type="checkbox"/> No			
(b) Is the owner described in question 7(a) required by federal law or federal rules to register the person's ownership or acquisition of this property?..... <input type="checkbox"/> Yes <input type="checkbox"/> No			
8. If you are using the land to manage wildlife, list the three or more ways in which you manage wildlife. Example: Conduct census counts			
A. _____			
B. _____			
C. _____			
Please indicate the property's agricultural land use category for the tax year preceding the property's conversion to wildlife management use. Example: Native pastureland _____			
Please attach a wildlife management plan completed on a form prescribed by the Texas Parks and Wildlife Department for the property described in Step 2.			
Step 5: Sign the Application	If you knowingly make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.		
	I certify that the information on this form is true and correct.		
Sign Here	Authorized signature	Date	
OTHER IMPORTANT INFORMATION			
After you file this application, the chief appraiser may require additional information from you before qualifying your land. The additional information may only relate to your current and past agricultural use or to the level at which you use your land for agriculture.			
You must notify your chief appraiser in writing if you: stop using your property for agriculture (e.g., you voluntarily decide to stop farming); change the category of your use (e.g., you change from dry cropland to irrigated cropland); change the level of your use (e.g., you substantially increase or decrease the number of cattle you raise); change the nature of your use (e.g., you switch from growing corn to growing ornamental plants); enter, leave or change governmental programs (e.g., you put 100 acres in CRP); or if you begin using your land for something other than agriculture			
If your land receives agricultural appraisal and you fail to notify the chief appraiser of a change in agricultural use, you may be required to pay a penalty. You will be required to pay a substantial additional tax plus interest (a rollback tax) if you stop using all or part of the property for			
The Texas Supreme Court has ruled that §23.56(3), Tax Code is unconstitutional. While the Court's reasoning would apply to §23.56(2), which is reflected in Question #7, that subsection has not specifically been ruled unconstitutional.			

Supplement to Agricultural Use Application

This additional information is necessary in order to determine if your property qualifies for this special valuation. These questions, however, are not a requirement of the Property Tax Code.

Please answer the questions indicated and return the completed form to the Liberty County Appraisal District office by April 30th. If you have any questions concerning the information requested, please contact the appraisal district at (936) 336-5722.

1. Indicate which ag use best describes the principle use of your land:
Rice: _____ acres Improved Pasture: _____ acres other: _____ acres
Soybeans: _____ acres Native Pasture: _____ acres describe: _____
2. How many acres are wooded? _____ How many are open? _____
3. Is your ownership an undivided interest? _____
If yes, please list as many of the other interest owners as possible: _____
4. Do you participate in any government programs? _____
If yes, list your ASCS Farm numbers: _____
5. Do you use your land yourself, lease to a tenant or both?
Personal Use: _____ acres Leased: _____ acres
6. If the property is leased, who holds the lease?
(Please enclose a copy of the Lease Agreement.) Name: _____
Address: _____
City, St, Zip: _____
7. If you lease, what are the lease agreements? Cash Amount/Acre
Share Terms

8. Are you over 65 years old? _____ Do you live on the property? _____
9. Do you or your tenant lease or use additional acreage to satisfy your needs?
If yes, who owns the additional acreage? _____
How many acres: _____ Terms: _____
Location of Additional Acreage: _____
10. If the primary use is pasture, what type of livestock and how many head of each do you raise? _____
11. If you produce hay, what type of hay is produced and how much?
Prairie: _____ Coastal: _____
Bahia: _____ Other: _____
12. How many times a year do you fertilize? _____
13. What type of records do you keep of your agricultural operation?
Detailed _____ Adequate _____
Some _____ None _____
14. Which do you consider your farming operation to be?
Full-time _____ Part-time _____
Hobby _____
15. What is the annual market value of your agricultural products?
Less than \$5,000 _____ \$5,000 - \$20,000 _____ Over \$20,000 _____
16. What type of access does the property have? County Road _____ Farm Road _____
No Access _____ Other _____
Road Name and/or Number: _____
17. If purchased within the last 5 years, please give these details about the purchase:
Previous Owner's Name & Address: _____ Purchase Price per Acre: _____

Note: Copies of lease agreements or proof of income and expenses (income tax returns, cancelled checks, receipts, etc.) will assist in qualifying your property for agricultural use.

The Texas property tax laws provide several types of tax relief for properties with specific uses. One such use is for Agricultural purposes. If you qualify, your agricultural land will be taxed on its productivity value rather than its market value.

What Qualifications Must Be Met?

Land must be currently and actively devoted principally to agricultural use to the degree of intensity generally accepted for the area. Land must be devoted principally to the production of agricultural products for at least five of the preceding seven years. Once an application for agricultural value is filed and approved, a landowner is not required to file again as long as the land qualifies, unless the chief appraiser requests another application to confirm current qualification. The appraisal district may require other information pertinent to determining the usage of the land.

What Are Rollback Taxes?

Land valued under this provision may receive a lower valuation than market value and therefore, the landowner may pay less taxes in the years of eligibility. Should eligibility cease, the deferred taxes are recaptured. This is called a "rollback". This additional tax, or rollback, is measured by the difference between the taxes paid and the taxes which would have been paid had the land been valued at market value.

What Triggers A Rollback?

Under the agricultural valuation, rollback is triggered in only one instance: if the land is changed to a non-qualifying use such as subdivision development or commercial construction.

What Does "Degree of Intensity" Mean?

"Agricultural use to the degree of intensity generally accepted in the area" means the production of agricultural products is to the same extent that a typically prudent manager within the county would use a similar tract of land when the land is devoted principally to agricultural production.

What Is Meant By "Devoted Principally To Agricultural Use"?

Land shall be considered principally devoted to agricultural use when the land has a history of agricultural use for five of seven years and is currently being used to the degree of intensity which is typical for Liberty County.

Some Evidences Of Devoting Land To Agricultural Production Include:

- ◆ Land Lease Agreements
- ◆ Type and Number of Livestock
- ◆ Adequate Fencing
- ◆ Livestock Crop Income Sale Receipts
- ◆ Pictures of Growing Crops, Livestock or Baled Hay
- ◆ ASCS Farm Programs and Farm Numbers